

OLD DOMINION UNIVERSITY
DEPARTMENTAL
FINANCIAL AND ADMINISTRATIVE
PROCEDURES AND PRACTICES MANUAL

TITLE: Reimbursable Meal Limits

Proc #: 6-708

A. PURPOSE

The purpose of this guideline is to provide the reimbursable meal limits for Old Dominion University employees.

B. DESIGNATED STAFF & RESPONSIBLE DEPARTMENT(S)

Individual travelers
Budget Unit Directors
Office of Finance

C. PROCESSING CYCLE

Daily or upon need arising for business travel

D. REQUIRED RESOURCE MATERIALS

Estimated Cost of Proposed Travel Form - online
Travel Expense Reimbursement Form – online
Business Related Meal Expense Statement - online
Hotel Zero Balance Receipt
Misc. Receipts

E. GOVERNING POLICIES AND PROCEDURES

CAPP Section 20335 – “Travel Regulations” - most recent effective date
University Policies #1051, 1052 and 1054 combined
Internal Revenue Code Sections Governing Business Expenses
ODU Training Materials

F. CROSS REFERENCE TO OTHER PROCEDURES

CAPP Topic # 20310, “Expenditures”
CAPP Topic # 20315, “Prompt Payment”
CAPP Topic # 20336, “Agency Travel Processing”

G. OTHER ODU OFFICES IMPACTED

Office of Finance – Accounts Payable

H. INVOLVEMENT EXTERNAL TO ODU

Vendors providing travel related goods or services to ODU employees on official University business.

APPROVED BY: William R. Fisher

EFFECTIVE DATE: 03/20/09

REVISION DATE: 03/20/09

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I. PROCEDURE:

1. Guidelines for the maximum allowable meal reimbursements are provided to help you with reimbursement decisions. The guidelines were developed from travel cost information obtained from Federal Travel Regulations.
2. **No exceptions to the meal (M&IE) per Diem rates are authorized for overnight travel.**
3. The guidelines do not supersede lower guidelines established by budget unit directors based on budgetary constraints or travel circumstances. Departments may be more restrictive and pay the actual expenses **up to** the appropriate M&IE in place of maximum per diem.
4. All reimbursements must be actual, reasonable, and necessary expenses.
5. Managers are responsible for ensuring that travel reimbursements are appropriate and reasonable.
6. The meal guidelines include taxes and tips. Please pay special attention to the information about policies related to the meal reimbursement for overnight travel and for overtime and official business meals.
7. The maximum allowable guidelines must be applied consistently to all travelers, including board or commission members.
8. **IRS Reporting Requirements.** Meal reimbursements made in accordance with these regulations are not considered by the IRS to be reportable income, except for meal/tip expenditures of **\$75 or more, which are not related to overnight travel.** This includes situations where one traveler purchases and claims reimbursement for the meals of another person on official business. A receipt is required for meal expenses of \$75 or over.
9. If you are reimbursed for meal amounts that exceed the published per diem rate, the amount that your meal reimbursement exceeds the per diem will be reported as taxable income, per IRS ruling.
10. The Department of Accounts monitors agency travel expenditures to ensure that exceptions appear reasonable and appropriate. If expenditures are found to be excessive, the voucher will be returned with a reduced reimbursement amount.
11. **Foreign travel destinations** may justify higher reimbursement amounts. The Commonwealth of Virginia uses the lodging and M&IE per diem rates for **foreign travel** as defined by the Federal Government. *Please note that for*

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travel reimbursement purposes, Alaska and Hawaii are considered international destinations, even though they are part of the United States. The Secretary of State establishes these maximum rates of per diem allowances for travel in foreign areas.

- 12. Rates for cities and countries outside the 48 contiguous states** can be found at the web address below. If a specific city is not listed, use the “Other” rate shown for that country. The M&IE portion of the maximum per diem rate covers the cost of meals as well as incidental expenses. Be sure to use a current web browser to access this site.

http://aoprals.state.gov/web920/per_diem.asp

- 13. For All International Travel** - Printouts of appropriate per diem rates for the time of travel must be attached to the travel voucher for reimbursement.

- 14. For All International Travel** - Each receipt must be converted to U.S. dollars and English – tape the receipt to an 8 ½ X 11 sheet of paper and write the conversion information next to the appropriate receipt.

- 15. For All International Travel** - You **MUST** submit your travel reimbursement vouchers in U.S. dollars – please print the page from whatever currency conversion calculator that you do use. An easy-to-use site for currency conversion is: <http://www.xe.com/ucc/>

- 16. For All International Travel** - Upon completion of the out-of-country travel, a **Travel Reimbursement Voucher form** must be submitted in **U. S. Dollars**. The **original** (approved) **ODU Travel Estimate/Excessive Lodging/Out of Country Approval Form** must be attached along with all other required receipts. (If the department elected to leave the approved form in Accounts Payable, please note this on the voucher.)

- 17. M&IE Rate Table** - This table provides individual meal reimbursement amounts, which are breakdowns of the M&IE per diem rates shown in the ***M&IE Per Diem and Lodging Guideline*** tables. These rates should be used to determine the maximum meal reimbursement amounts for official business meals and/or the M&IE reduction, which must occur where meals are provided at no cost during an overnight travel period. If your department chooses to reimburse travelers for meals based on actual meal costs, you may not exceed the allowable meal amount.

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M&IE Rate Table						
(includes tips, taxes, personal telephone calls and transportation to where meals are taken)						
TOTAL	39.00	44.00	49.00	54.00	59.00	64.00
Breakfast	7.00	8.00	9.00	10.00	11.00	12.00
Lunch	11.00	12.00	13.00	15.00	16.00	18.00
Dinner	18.00	21.00	24.00	26.00	29.00	31.00
Incidentals	3.00	3.00	3.00	3.00	3.00	3.00
75% Travel Days	30.00	34.00	38.00	42.00	45.00	49.00

18. Incidental Expenses (overnight travel ONLY) - Regardless of destination, a flat \$3 per Diem amount is paid for each day of overnight travel for incidental expenses. Actual expenses incurred during overnight travel for incidental expenses are not permitted. The incidental amount is NOT prorated on a travel departure or return date. The flat \$3 per diem is paid on all travel days associated with overnight travel. The following items are covered by the rate table:

- a. All service fees or tips (including but not limited to bellhops, skycaps, maids, waiters/waitresses, taxi and limousine drivers);
- b. Laundry expense;
- c. Personal telephone calls;
- d. Transportation costs between places of lodging/business and places where meals are taken.

19. Meal expenses will be reimbursed only through submission of a Travel Expense Reimbursement Voucher.

20. The M&IE per diem may be claimed by the individual traveler **only**. If meals are paid for by another University traveler, reimbursement is limited to the actual cost of the meal (with supporting receipts) up to the amount for the appropriate M&IE rate. The Business-Related Meal Expense Form must be submitted with the reimbursement request.

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Records Retention:

Original travel documentation should be maintained along with the associated travel expense reimbursement vouchers in the Office of Finance agency file for three years.

Contacts:

For questions regarding this procedure and/or practice contact the Disbursements – Accounts Payable Manager at 683-6977, Accounts Payable Travel Supervisor at 683-nnnn.

For problems, complaints or to request an exception contact the Assistant Controller for Disbursements at 683-4262 or the University Controller at 683-4983.